(b) if so, what was the complaint; and

(c) whether any inquiry was made into the allegations before she was victimised; if so, the dtails and findings thereof?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE SHRI M.V CHANDRASHEKHAR MURTHY): (a) to (c) A complaint was received from two Members of Parliament. This was looked into, and the Assistant Collector concerned was transferred on administrative grounds from the Airport.

Excise duty exemption to small scale industries

@2085. SHRI IQBAL SINGH: Will the Minister of FINANCE be pleased to state:

(a) whether small scale industries including those in Punjab are fully exempt from excise duty under Small Scale Exemption Schme in the country;

(b) if so, the details thereof and if not, the reasons therefor; and

(c) whether Government propose to review the same for the small scale units situated in the rural areas and border areas?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE SHRI M.V CHANDRASHEKHAR MURTHY): (a) and (b) Under the general small scale exemption Scheme, small scale units manufacturing specified goods have been provided excise duty concessions subject to certain conditions. In that scheme, small scale units are not required to pay any excise duty for clearances upto Rs. 30 lakhs. For subsequent clearances exceeding Rs. 30 lakhs and upto Rs. 75 lakhs, concessional rate of duties have been provided. This concession is available to Small Scale Industries all over the country including to the units situated in Punjab.

(c) At present there is no proposal to review the general small scale exemption scheme mentioned above for rural and border areas. However, in terms of notification No. 88/88-Central Excises, dated 1st March, 1988, full excise duty exemption is available to the specified goods manufactured in rural areas by certain specified units like registered cooperative societies, women societies, institution recognised by khadi and village commission etc.

Sick industries companies (Special Provision) Act, 1985

@@2086. DR. NAUNIHAL SINGH: Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that Government are not serious about tackling industrial sickness, since only cosmetic changes are likely to be made in the Sick Industries Companies (Special Provisions) Act, 1985;

(b) if so, the reasons therefor;

(c) whether it is a fact that apart from the incorporation of a new subsection necessitating investigation of potentially, sick industrial companies by BIFR, the other amendments are trival;

(d) if so, the details thereof;

(e) whether it is a fact that with amendments restricted to nominal changes in the definition of industrial sickness, potential sickness and operating agencies, the change is in the form rather than content of existing legislation on sick companies; and

(f) if so, the valid reasons therefor?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (DR. ABRAR AHMED): (a) to (f) The Sick Industhial Companies (Special Prov-

@Previously Unstarred Question 1420, transferred from 3rd March, 1994.

@@Preiously Unstarred Question 1449 transferred from the 3rd March, 1994.

sions) Act, 1985 (SICA) has special provisions with a view to securing the timely detection of sick and potentially sick companies owning industrial undertakings, speedy determination by BIFR of the preventive, ameliorative, remedial and other measures which need to be taken with respect of such companies and the expeditious enforcement of measures so determined and for matters connected with or incidental thereto. The SICA was first amended in December 1991 to bring the sick PSUs under the purview of BIFR. The amendments made to SICA in February 1994 can be broadly classified into the following three categories:

(i) Jurisdictional amendments, which redefine the category of the companies coming within the purview of the Act, and the options for revival or rehabilitation or for winding up which are available.

(ii) Amendments to enhance the effectiveness of BIFR.

(iii) Amendments which seek to remove ambiguities and to strengthen the internal coherence of the Act by redefining certain provisions, or which are clarificatory in nature.

पिछड़े जिलों की परिभाषा के लिये गठित की गई समिति

†2087. **श्री वीरेन जे०शाह:**
श्री राम जेठमलानी :

क्या वित्त मंत्री यह बताने की कृपा करेंगे कि :

(क) क्या यह सच है कि श्री शंकर एन० आचार्य की अध्यक्षता में एक पांच सदस्यीय समिति का गठन किया गया था जिसे "पिछड़े जिलों" की परिभाषा में सुधार करने हेतु आवश्यक सुझावों की सिफारिश करने का दायित्व सौंपा गया था ;

(ख) क्या सरकार को समिति का प्रतिवेदन प्राप्त हो चुका है ;

(ग) यदि हां, तो उक्त प्रतिवेदन की मुख्यमुख्य बातें क्या हैं ;

(घ) क्या सरकार ने प्रतिवेदन में की गई सिफारिशों को क्रियान्वित करने का निर्णय किया है ;

(ङ) यदि हां, तो तत्संबंधी ब्यौरा क्या है ; और

(च) यदि नहीं तो इस मामले में कब तक निर्णय लिए जाने की संभावना है ?

वित्त मंत्रालय में राज्य मंत्री (श्री एम०वी० चन्द्रशेखर मूर्ति) : (क) जी, हां ।

(ख) जी, हां ।

(ग) रिपोर्ट की प्रतियां संसद भवन के पुस्तकालय में रख दी गई है ।

(घ) से (च) उन नए औद्योगिक उपक्रमों के लिए जो आयकर अधिनियम की आठवीं अनुसूची में विनिर्दिष्ट किसी पिछड़े राज्य से में दिनांक 1-4-1993 के बाद परन्तु दिनांक 31-3-1998 से पूर्व उत्पादन शुरू करते हैं, धारा 80-आई ए के अन्तर्गत पांच वर्षीय कर अवकाश को वित्त विधेयक, 1994 के द्वारा अन्य राज्यों के अत्यन्त पिछड़े हुए जिलों में स्थापित किए गए नए औद्योगिक उपक्रमों पर लागू किए जाने का प्रस्ताव है । निर्धारित किए जाने वाले मार्गदर्शी सिद्धान्तों के आधार पर केन्द्रीय सरकार द्वारा पिछड़े हुए राज्यों को अधिसूचित किया जाएगा ।

†पूर्वत अतारांकित प्रश्न 1396, 3 मार्च, 1994 से स्थानान्तरित